



Vasudev Mehta

Issue : Whether the service of promoting courses of foreign universities among Indian students an intermediary service? Held : No Brief Facts of the Case : Appellants is engaged in the business of promoting courses of foreign universities among the students willing to perform higher studies abroad. For the said purpose, the appellant has entered into an agreement with different foreign universities, whereby the appellant enlightened the prospective students in India with the opportunities abroad and the courses offered by the universities. The nature of activities performed by the appellant as per the agreement with the foreign universities involves:- Promotion of universities in seminars or education fairs organized by schools; Counselling of pro.....